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December 7, 2007

VIA ELECTRONIC FILING
and REGULAR MAILHonorable Kenneth M. Karas
United States District Court
Southern District of New York
300 Quarropas Street
White Plains, New York 10601**MEMO ENDORSE**

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DATE FILED:

Re: Corstar Communications, LLC v. Corstar Business Computing Co., Inc. and John F. Sitar
Docket No.: 07 Civ 4101

Dear Judge Karas:

As you know, this firm represents defendants in connection with the above-referenced matter. This letter is sent pursuant to FRCP Rule 12(h)(3). Please be advised that it appears that the Court lacks jurisdiction over the subject matter of this action and that the Court should dismiss this action accordingly. More particularly, Plaintiff, Corstar Communications, LLC, is both incorporated in New York and has its principal place of business in New York and Plaintiffs Steven and Kristen Sitar are both New York State residents by virtue of the allegations contained in the Complaint. Defendant Corstar Business Computing Co., Inc. is incorporated in the State of New York with its principal place of business located in North Carolina, while Defendant John F. Sitar is a North Carolina resident. Accordingly, based upon the foregoing residences, there does not exist complete diversity of citizenship as the Complaint and Amended Complaint currently exist. This letter serves as a request to enable Defendants to make the necessary motion if these issues are indeed contested by Plaintiffs. We have informed counsel of this issue by telephone and provided supporting authority.

Very truly yours,


Craig M. Bonnist

The Court will hold a
conference on December 19, 2007,
at 3:00.

CMB/lgs

cc:

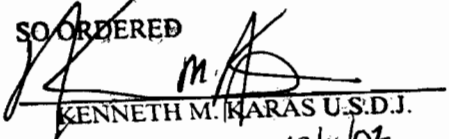
Gregory M. Baker, Esq. (via mail and
facsimile)

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SO ORDERED


KENNETH M. KARAS U.S.D.J.

12/11/07